

BEAUREGARD PARISH SCHOOL BOARD**SCHOOL ACTIVITY FUNDS**

**Financial Statements
As of and for the Year Ended June 30, 2005
With Independent Auditors' Report**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-18-2006

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INDEPENDENT AUDITORS' REPORT

Members of the
Beauregard Parish School Board
DeRidder, Louisiana

We have audited the accompanying financial statements of the Beauregard Parish School Board School Activity Funds, as listed in the table of contents, as of and for the year ended June 30, 2005. These accounts are the responsibility of the Board's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described at Note 1, the financial statements of the School Activity Funds were prepared on the basis of cash receipts and cash disbursements, which is another comprehensive basis of accounting.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Beauregard Parish School Board School Activity Funds as of June 30, 2005, and their revenue collected and expenditures paid and their changes in restricted fund balances – cash basis for the year then ended in conformity with the basis of accounting described in Note 1.

December 22, 2005

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Balance Sheets - All Funds
All Schools
June 30, 2005**

	Beauregard Alternative School	G.W. Carver Elementary School	DeRidder High School	DeRidder Junior High School	East Beauregard Elementary School	East Beauregard High School
ASSETS						
Cash on hand	\$ -	\$ -	\$ 100	\$ 3,411	\$ 10	\$ 50
Cash in bank	14,958	21,917	54,319	12,891	15,184	105,989
Deposits with LAMP	-	8,383	75,785	16,790	-	29,220
Total assets	<u>\$ 14,958</u>	<u>\$ 30,300</u>	<u>\$ 130,204</u>	<u>\$ 33,092</u>	<u>\$ 15,194</u>	<u>\$ 135,259</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to Beauregard Parish School Board	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances:						
General Funds	1,875	19,458	15,718	(12,808)	1,169	43,820
Restricted Funds:						
Athletic Funds	-	-	36,751	1,916	-	10,344
Other	11,083	10,842	77,735	43,984	14,025	81,095
Total Restricted Funds	<u>11,083</u>	<u>10,842</u>	<u>114,486</u>	<u>45,900</u>	<u>14,025</u>	<u>91,439</u>
Total fund balances	<u>12,958</u>	<u>30,300</u>	<u>130,204</u>	<u>33,092</u>	<u>15,194</u>	<u>135,259</u>
Total liabilities and fund balances	<u>\$ 14,958</u>	<u>\$ 30,300</u>	<u>\$ 130,204</u>	<u>\$ 33,092</u>	<u>\$ 15,194</u>	<u>\$ 135,259</u>

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ 50	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 3,696
13,398	7,375	28,405	41,991	37,532	5,207	96,752	455,918
15,927	20,525	52,290	34,724	9,080	18,073	1,894	282,691
<u>\$ 29,375</u>	<u>\$ 27,900</u>	<u>\$ 80,695</u>	<u>\$ 76,790</u>	<u>\$ 46,612</u>	<u>\$ 23,280</u>	<u>\$ 98,646</u>	<u>\$ 742,305</u>

\$ -	\$ -	\$ 15,800	\$ -	\$ -	\$ -	\$ -	\$ 17,800
11,394	12,313	(40,137)	66,983	6,225	11,396	12,282	149,688
1,788	-	25,704	-	3,459	-	33,920	113,882
16,193	15,587	79,328	9,807	36,928	11,884	52,444	460,935
17,981	15,587	105,032	9,807	40,387	11,884	86,364	574,817
<u>29,375</u>	<u>27,900</u>	<u>64,695</u>	<u>76,790</u>	<u>46,612</u>	<u>23,280</u>	<u>98,646</u>	<u>724,505</u>
<u>\$ 29,375</u>	<u>\$ 27,900</u>	<u>\$ 80,695</u>	<u>\$ 76,790</u>	<u>\$ 46,612</u>	<u>\$ 23,280</u>	<u>\$ 98,646</u>	<u>\$ 742,305</u>

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Cash Receipts, Cash Disbursements
and Changes in Fund Balances - General Funds
All Schools
For the Year Ended June 30, 2005

	Beauregard Alternative School	G.W. Carver Elementary School	DeRidder High School	DeRidder Junior High School	East Beauregard Elementary School	East Beauregard High School
Cash receipts						
Concessions	\$ 147	\$ -	\$ 9,929	\$ 14,436	\$ 2,556	\$ 6,265
Other sales	-	11,094	986	-	1,157	1,327
Drivers' education	-	-	4,500	-	-	-
Fundraisers	467	23,194	-	-	8,120	-
Pictures	-	15,821	1,858	2,097	7,905	3,741
Yearbooks	-	-	-	-	-	-
Student fees	30	7,142	5,499	6,926	3,810	4,564
Telephone	-	78	30	1,415	1,499	-
Teachers' allotment	-	2,780	-	-	3,171	-
Investment earnings	103	249	2,176	442	570	3,033
Other receipts	-	4,102	11,934	3,273	3,989	3,875
Total revenues	747	64,460	36,912	28,589	32,777	22,805
Cash disbursements						
Concessions cost of sales	81	-	633	5,901	-	-
Other cost of sales	-	-	-	-	-	-
Drivers' education	-	-	4,500	-	-	-
Fundraiser costs	172	15,657	-	-	2,681	-
Picture costs	-	10,270	-	-	5,607	2,864
Yearbook costs	-	-	-	-	-	-
Operating and maintenance expenses	-	799	3,238	4,627	1,227	1,365
Instructional supplies and expenses	-	22,357	5,562	12,817	15,563	5,368
Administrative supplies and expenses	-	10,359	26,617	16,578	8,504	10,258
Total expenditures	253	59,442	40,550	39,923	33,582	19,855
Transfers (to)/from Restricted Funds, net	-	-	(1,835)	(1,891)	(553)	401
Excess of cash receipts over (under) cash disbursements	494	5,018	(5,473)	(13,225)	(1,358)	3,351
Fund balances at beginning of year	1,381	14,440	21,191	417	2,527	40,469
Fund balances at end of year	\$ 1,875	\$ 19,458	\$ 15,718	\$ (12,808)	\$ 1,169	\$ 43,820

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ 4,665	\$ -	\$ -	\$ 4,679	\$ -	\$ 798	\$ 9,129	\$ 52,604
345	199	1,223	1,221	1,765	110	5,447	24,874
-	-	-	-	-	-	-	4,500
8,538	-	-	22,057	3,533	-	-	65,909
-	7,447	1,574	4,336	-	22,360	2,833	69,972
-	-	-	3,833	-	-	-	3,833
1,253	6,938	3,043	13,042	2,834	1,779	24,172	81,032
1,648	2,233	1,895	2,173	6,481	1,630	2,467	21,549
1,750	3,680	-	3,060	3,000	3,800	4,278	25,519
465	515	1,252	841	500	649	2,663	13,458
1,021	-	4,767	3,221	6,172	1,892	427	44,673
19,685	21,012	13,754	58,463	24,285	33,018	51,416	407,923
1,815	-	-	-	-	789	3,629	12,848
-	-	-	769	1,036	-	4,557	6,362
-	-	-	-	-	-	-	4,500
2,266	-	-	14,904	187	-	-	35,867
154	6,129	1,155	38	-	15,929	-	42,146
-	-	-	5,625	-	-	-	5,625
1,338	541	1,863	1,382	750	112	9,706	26,948
5,348	9,965	2,984	18,751	5,583	6,954	30,499	141,751
6,910	4,828	12,044	13,698	17,784	12,615	11,477	151,672
17,831	21,463	18,046	55,167	25,340	36,399	59,868	427,719
(527)	-	175	-	1,061	3,423	3,663	3,917
1,327	(451)	(4,117)	3,296	6	42	(4,789)	(15,879)
10,067	12,764	(36,020)	63,687	6,219	11,354	17,071	165,567
<u>\$ 11,394</u>	<u>\$ 12,313</u>	<u>\$ (40,137)</u>	<u>\$ 66,983</u>	<u>\$ 6,225</u>	<u>\$ 11,396</u>	<u>\$ 12,282</u>	<u>\$ 149,688</u>

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Cash Receipts, Cash Disbursements
and Changes in Fund Balances - Restricted Funds
All Schools
For the Year Ended June 30, 2005

	Beauregard Alternative School	G.W. Carver Elementary School	DeRidder High School	DeRidder Junior High School	East Beauregard Elementary School	East Beauregard High School
Athletic Funds						
Cash receipts	\$ -	\$ -	\$ 205,420	\$ 15,544	\$ -	\$ 82,781
Cash disbursements	-	-	(194,235)	(15,337)	-	(80,434)
Transfers, net	-	-	(4,748)	-	-	(1,297)
Net change	-	-	6,437	207	-	1,050
Fund balances at beginning of year	-	-	30,314	1,709	-	9,294
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,751</u>	<u>\$ 1,916</u>	<u>\$ -</u>	<u>\$ 10,344</u>
Other Restricted Funds						
Cash receipts	\$ 5,525	\$ 27,237	\$ 277,866	\$ 123,530	\$ 45,531	\$ 159,735
Cash disbursements	(2,012)	(20,697)	(273,383)	(107,070)	(42,979)	(140,789)
Transfers, net	-	-	6,583	1,891	553	896
Net change	3,513	6,540	11,065	18,351	3,105	19,843
Fund balances at beginning of year	7,570	4,302	66,670	25,633	10,920	61,252
Fund balances at end of year	<u>\$ 11,083</u>	<u>\$ 10,842</u>	<u>\$ 77,735</u>	<u>\$ 43,984</u>	<u>\$ 14,025</u>	<u>\$ 81,095</u>
Total Restricted Fund Balances						
Cash receipts	\$ 5,525	\$ 27,237	\$ 483,286	\$ 139,074	\$ 45,531	\$ 242,516
Cash disbursements	(2,012)	(20,697)	(467,618)	(122,407)	(42,979)	(221,223)
Transfers, net	-	-	1,835	1,891	553	(401)
Net change	3,513	6,540	17,502	18,558	3,105	20,893
Fund balances at beginning of year	7,570	4,302	96,984	27,342	10,920	70,546
Fund balances at end of year	<u>\$ 11,083</u>	<u>\$ 10,842</u>	<u>\$ 114,486</u>	<u>\$ 45,900</u>	<u>\$ 14,025</u>	<u>\$ 91,439</u>

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ 17,797	\$ -	\$ 100,610	\$ -	\$ 18,222	\$ -	\$ 124,237	\$ 564,611
(17,658)	-	(102,465)	-	(18,917)	-	(118,762)	(547,808)
-	-	(317)	-	(1,554)	-	(2,040)	(9,956)
140	-	(2,171)	-	(2,249)	-	3,434	6,848
1,648	-	27,875	-	5,708	-	30,486	107,034
<u>\$ 1,788</u>	<u>\$ -</u>	<u>\$ 25,704</u>	<u>\$ -</u>	<u>\$ 3,459</u>	<u>\$ -</u>	<u>\$ 33,920</u>	<u>\$ 113,882</u>
\$ 31,878	\$ 18,690	\$ 125,433	\$ 35,654	\$ 48,467	\$ 54,748	\$ 209,207	\$ 1,163,500
(35,068)	(14,868)	(105,847)	(35,935)	(38,262)	(50,658)	(198,705)	(1,066,274)
527	-	142	-	493	(3,423)	(1,622)	6,040
(2,664)	3,822	19,727	(280)	10,698	666	8,880	103,266
18,857	11,765	59,601	10,087	26,230	11,218	43,564	357,669
<u>\$ 16,193</u>	<u>\$ 15,587</u>	<u>\$ 79,328</u>	<u>\$ 9,807</u>	<u>\$ 36,928</u>	<u>\$ 11,884</u>	<u>\$ 52,444</u>	<u>\$ 460,935</u>
\$ 49,675	\$ 18,690	\$ 226,043	\$ 35,654	\$ 66,689	\$ 54,748	\$ 333,444	\$ 1,728,111
(52,726)	(14,868)	(208,312)	(35,935)	(57,179)	(50,658)	(317,467)	(1,614,081)
527	-	(175)	-	(1,061)	(3,423)	(3,662)	(3,916)
(2,524)	3,822	17,556	(280)	8,449	666	12,314	110,114
20,505	11,765	87,476	10,087	31,938	11,218	74,050	464,703
<u>\$ 17,981</u>	<u>\$ 15,587</u>	<u>\$ 105,032</u>	<u>\$ 9,807</u>	<u>\$ 40,387</u>	<u>\$ 11,884</u>	<u>\$ 86,364</u>	<u>\$ 574,817</u>

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Beauregard Alternative School/Adult Education
For the Year Ended June 30, 2005

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
FACULTY FUND	\$ 103	\$ -	\$ -	\$ -	\$ 103
TEACHER ALLOCATION	23	765	(765)	-	23
UTILITY REBATE	1,413	1,120	(1,246)	-	1,287
TEST ADULT BASIC	3,222	745	-	-	3,967
GED TEST	2,801	2,895	-	-	5,696
INST. FUND	8	-	-	-	8
Total Restricted Funds	\$ 7,570	\$ 5,525	\$ (2,012)	\$ -	\$ 11,083

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
G.W. Carver Elementary School
For the Year Ended June 30, 2005

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
FACULTY FUND	\$ 356	\$ 3,098	\$ (3,391)	\$ -	\$ 62
PTO	1,885	13,563	(8,960)	-	6,488
CONCESSION	557	8,376	(7,254)	-	1,680
GRANT/LIB	312	-	-	-	312
SILENT AUCTION	789	-	-	-	789
LOLLIPOPS	827	-	-	-	827
BUTTONS/FUNDAY	(424)	2,200	(1,093)	-	683
Total Restricted Funds	\$ 4,302	\$ 27,237	\$ (20,697)	\$ -	\$ 10,842

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
DeRidder High School
For the Year Ended June 30, 2005

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
BASEBALL	\$ 5,240	\$ 23,757	\$ (27,863)	\$ 7,860	\$ 8,995
BASEBALL-SHOE PACKAGE	-	2,061	-	(2,061)	-
BASEBALL-BAR-B-Q	-	4,415	(1,639)	(2,776)	-
BASEBALL-CONCESSION	1,870	4,215	(1,315)	(3,770)	1,000
BASEBALL/RING	-	-	-	-	-
BASKETBALL-BOYS	3,125	30,290	(32,493)	2,003	2,926
BASKETBALL-BBQ	-	-	-	-	-
BASKETBALL BOARDS	605	2,585	-	(2,635)	555
BASKETBALL-GIRLS	681	4,519	(5,603)	968	585
FOOTBALL	9,690	71,940	(64,006)	(4,238)	13,385
FOOTBALL PROGRAM ADS	1,615	5,735	(2,907)	(3,819)	624
FOOTBALL-MEAL FUND	-	160	-	-	160
FOOTBALL SCORE BOARD	-	12,000	(12,000)	-	-
GOLF	136	4,335	(5,910)	1,704	265
SOFTBALL	2,875	9,016	(8,538)	859	4,213
SOCCER-BOYS	1,514	10,449	(9,762)	(980)	1,221
SOCCER-GIRLS	1,114	9,229	(10,169)	402	576
TENNIS	738	2,343	(3,143)	600	538
TRACK-BOYS	517	1,067	(1,380)	969	1,174
TRACK-GIRLS	876	917	(2,811)	969	(49)
B/G TRACK CONCESSION	-	4,827	(2,740)	(2,088)	-
DIST. 4-A SCHOOL DUE	(910)	-	(350)	1,260	-
TRAINING SUPPLIES	627	207	-	-	834
B/G XCOUNTRY	-	953	(1,608)	5	(651)
DISTRICT 4AAAA	-	-	-	-	-
Total Athletic Funds	30,314	205,020	(194,235)	(4,748)	36,351
ART DEPARTMENT	363	1,180	(1,673)	568	438
ART-TRAVEL	-	1,645	(1,890)	250	5
BAND	6,201	19,546	(17,944)	(3,441)	4,363
BAND-DRAGON CARDS	-	6,310	(7,454)	3,240	2,096
BAND-GUARD	205	3,107	(3,578)	-	(267)
BAND-PARISH T-SHIRTS	280	762	(739)	130	433
BAND-SPRING TRIP	-	9,464	(9,456)	-	8
BEAUREGARD VOCATIONAL CEN	1	-	(100)	-	(99)
BETA CLUB	3,355	12,805	(13,216)	(1,019)	1,925
BIOLOGY	498	762	(789)	-	472
BIOLOGY II	60	233	(108)	-	186
BUSINESS DEPT-MARTIN	627	495	(1,018)	-	104
BUS. DEPT-KYLE	203	419	(474)	-	148
BUS. DEPT-WOODS	656	575	(772)	5	463
CHEERLEADERS-VARSITY	2,457	22,271	(19,648)	57	5,137
CHEER-UNIFORMS	4,479	-	(3,245)	(1,235)	-
CHEMISTRY LAB	476	576	(38)	-	1,014
ENGLISH FUND	1,046	3,141	(2,190)	(72)	1,924
FBLA	562	8,881	(8,662)	(310)	470
FFA	564	4,320	(4,251)	(610)	22
FCCLA	94	1,396	(1,231)	-	258
FINE ARTS SURVEY	509	740	(1,008)	-	242
GOVERNORS PROGRAM	38	677	(70)	(639)	6
INTERACT	1,820	3,944	(2,515)	(2,504)	744
INTERACT CONVENTION	-	5,675	(5,101)	(574)	-
J.V. CHEERLEADERS	107	12,810	(12,735)	695	876
J.R. CIVITAN	3	-	-	-	3
JUNIORETTEs	4,194	5,219	(5,452)	738	4,698

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
KEY CLUB	521	1,535	(1,583)	(230)	243
LEO CLUB	1,014	1,038	(1,243)	(343)	467
LIBRARY	951	1,827	(1,317)	5	1,465
NATIONAL HONOR SOCIETY	265	1,086	(1,098)	143	395
P.E. DEPARTMENT	-	4,150	(3,411)	15	754
PHYSICAL SCIENCE	146	805	(416)	-	535
PHYSICS	570	1,170	(405)	(144)	1,191
PROM	1,557	3,245	(3,736)	-	1,066
RODEO CLUB	69	30	(25)	(65)	8
SADD	69	765	(632)	(65)	136
SENIOR	315	434	(434)	-	315
SCHOOL ENHANCEMENT	2,820	3,234	(118)	(1,704)	4,232
POSTER ACCT.	611	436	(67)	161	1,140
ACTING	78	39	-	-	117
STUDENT COUNCIL	4,841	12,476	(11,227)	(2,064)	4,026
SGA/SLIDE SHOW	294	-	-	-	294
SGA-SCHOLARSHIP	-	60	(25)	(25)	10
SGA/NASC	300	-	-	-	300
SGA-BEAUTIFICATION FUND	312	30	(565)	223	-
HOME ECONOMICS	-	125	-	-	125
SELF-CONTAIN-SPEC. E	5,404	4,114	(10,469)	5,341	4,390
SELF CONTAIN RESERVE	1,298	45	-	(15)	1,328
ANNUAL	2,329	19,592	(11,425)	4,090	14,587
BAND BOOSTERS	3,427	16,321	(34,975)	21,015	5,788
BAND BOOSTERS/CHRISTMAS	62	-	-	(62)	-
BAND	-	16,893	(12,086)	(4,807)	-
FCAS	-	144	(144)	-	-
BAND BOOSTERS-FESTIVAL	-	18,760	(8,384)	(10,375)	-
BAND BOOSTER-FEST. AD'S	170	4,950	-	(5,120)	-
BAND BOOSTERS/PEPSI	345	1,694	(361)	(1,678)	-
TEACHER ALLOCATION	-	5,242	(4,542)	(700)	-
QUIZ BOWL	(0)	30	(240)	-	(210)
BLACK HERITAGE CLUB	89	723	(388)	(130)	294
FACULTY FUND	1,008	3,276	(1,310)	(1,974)	1,000
DANCELINE	1,014	6,984	(8,533)	1,844	1,309
4-H CLUB	295	184	(263)	(65)	151
JAZZ BAND	1,100	350	(1,176)	-	274
STUDENT RECOGNITION	319	2,088	(2,405)	(226)	(224)
SPANISH CLASS-TELLADO	263	142	(440)	-	(35)
SPANISH CLUB	1,149	1,970	(1,808)	(280)	1,031
SPANISH CLASS-ANDERSON	112	266	(294)	-	84
FOREIGN LANGUAGE	1,334	-	-	-	1,334
EMPLOYEE WITHHOLDING	-	1,442	(10,758)	9,408	92
FIRST PRIORITY	45	561	(355)	(165)	87
DRAMA CLUB	631	1,922	(1,498)	(447)	608
VARSITY CHOIR	118	175	(50)	-	243
ROLE MODELS	11	-	-	-	11
BENEVOLENT FUND	771	723	(359)	-	1,135
ENV. SCIENCE FUND	240	101	(62)	-	279
JROTC	1,316	7,587	(8,364)	241	781
MATH DEPARTMENT	193	504	(215)	-	482
W. HISTORY AP	99	328	-	-	427
LETTER JACKETS	-	1,319	(822)	(497)	-
Total Other Restricted Funds	66,670	277,866	(273,383)	6,583	77,735
Total Restricted Funds	\$ 96,984	\$ 482,886	\$ (467,619)	\$ 1,835	\$ 114,086

See accompanying notes to the financial statements

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
DeRidder Junior High School
For the Year Ended June 30, 2005

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
ATHLETIC BOOSTERS	\$ 687	\$ 3,106	\$ (3,510)	\$ -	\$ 283
BASKETBALL	217	2,735	(1,987)	(111)	855
FOOTBALL	804	9,021	(9,047)	-	778
TRACK	-	683	(794)	111	-
Total Athletic Funds	1,709	15,544	(15,337)	-	1,916
ANNUALS/YEARBOOK	100	9,359	(4,658)	(843)	3,958
ART FUND	(83)	1,164	(1,125)	312	268
BENEVOLENT FUND	59	778	(824)	-	12
BETA CLUB	1,293	10,318	(9,511)	-	2,100
BPSB TEACHER ALLOT	-	4,300	(3,330)	(1,070)	(100)
BOTANICAL POND	1,903	-	(18)	-	1,885
CHEERLEADERS	6,242	9,417	(6,575)	-	9,085
CHOIR/VOCAL MUSIC	284	3,279	(3,793)	36	(193)
COMPUTER LIT.	720	600	(435)	432	1,317
DANCE LINE	1,450	3,684	(4,433)	-	700
ENVIRONMENTAL CLUB	133	220	(521)	-	(168)
EXPLORATORY HOMEMAKING	75	672	(803)	120	65
4-H CLUB	92	139	(193)	-	38
GIFTED CLUB FUND	181	1,410	(1,350)	-	242
LANGUAGE ARTS	(19)	1,158	(865)	349	623
LIBRARY FUND	1,970	3,995	(4,187)	157	1,935
BUCKHOLZ-WALMART AWARD	-	1,000	(454)	-	546
PEERLEADERS	300	270	(269)	-	301
BELLSOUTH/GRANT SANDRA	-	500	(420)	-	80
STUDENT COUNCIL	1,070	15,445	(14,242)	-	2,273
SPECIAL ED.	(71)	825	(541)	-	213
YACA/ART CLUB	(47)	3,131	(3,174)	-	(90)
SPEECH ELECTIVE	160	1,619	(1,877)	240	142
SCIENCE DEPT	-	2,351	(2,776)	647	222
GRANT-FIELD TRIP	-	192	(280)	-	(88)
PTO	4,272	7,437	(2,014)	-	9,695
AMERICAN RED CROSS	562	139	(701)	-	-
ASE	152	96	(131)	-	118
MATH ELECTIVE	-	24	(304)	(228)	(508)
MATHCOUNTS	1,285	808	(1,681)	264	675
LEE-FIELD TRIP	-	70	(70)	-	-
K.BROWN-FIELD TRIP	-	456	(56)	(269)	130
BOOK ORDER-ADCOCK	9	176	(181)	-	3
ADCOCK-FIELD TRIP	136	-	-	-	136
HOOKE-FIELD TRIP	-	527	(470)	51	108
P.E. SALES	(194)	7,813	(7,184)	1,211	1,646
P.E. FUNDRAISER	-	4,192	(4,182)	-	9
GIFTED ELECTIVE	2	36	(61)	48	25
PE DAMAGES	(1,251)	1,251	-	-	-
SUSAN G. KOMEN	-	-	(534)	-	(534)
VOCATIONAL CLUB ACCT	-	1,000	(744)	80	336
K.BROWN-GRANT	-	744	-	-	744
WILKERSON-FIELD TRIP	-	-	(1,034)	-	(1,034)

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
BRUCE LAMBERT	-	2,114	-	-	2,114
BAND BOOSTERS	891	4,234	(4,624)	7	508
BAND	1,954	6,309	(10,544)	3,969	1,689
BAND FUNDRAISER	-	10,280	(5,902)	(3,621)	757
BAND PROGRAM	2,000	-	-	-	2,000
Total Other Restricted Funds	25,633	123,530	(107,070)	1,891	43,984
Total Restricted Funds	\$ 27,342	\$ 139,074	\$ (122,408)	\$ 1,891	\$ 45,900

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUNDS

Statement of Changes in Restricted Fund Balances - Cash Basis

East Beauregard Elementary School

For the Year Ended June 30, 2005

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
KINDERGARTEN	\$ 351	\$ 911	\$ (758)	\$ -	\$ 504
FIRST GRADE	187	1,824	(1,617)	-	395
SECOND GRADE	295	591	(262)	-	624
THIRD GRADE	516	1,004	(1,278)	-	242
FOURTH GRADE	249	1,693	(1,866)	-	76
FIFTH GRADE	517	2,280	(2,252)	-	545
SPECIAL EDUCATION FUND	(36)	12	(19)	24	(19)
ENVIRONMENTAL TEAM	58	-	-	-	58
LIBRARY	2,579	6,669	(7,208)	-	2,040
STUDENT INCENTIVES	2	-	-	(2)	-
PTO	1,997	7,218	(4,194)	(3,449)	1,572
SOCIAL COMMITTEE	203	2,004	(1,945)	100	362
LOST OR DAMAGED	85	-	(85)	-	-
4-H CLUB	935	251	(986)	-	200
P.E.	3	414	(343)	-	73
FITNESS MEET	53	-	(8)	-	46
PLAYGROUND FUND	313	-	-	-	313
FACILITY USAGE	400	250	(110)	-	540
STUDENT COUNCIL	729	16,571	(1,299)	(15,446)	555
PE FUNDRAISER	-	1,305	(1,024)	239	520
CLOVERBUDS	340	-	-	-	340
PRINCIPAL INCENTIVE	2	-	-	-	2
PRIMARY CLASSES	34	-	-	-	34
EDUCATIONAL FUND	336	-	-	-	336
COFFEE FUND	3	-	-	-	3
PRESCHOOL FUND	39	679	(457)	-	262
TOYS FOR TOTS	192	523	(643)	-	71
MAGNETS FOR EDUCATION	19	-	-	-	19
TEACHERS SHIRT	39	-	-	-	39
SCIENCE CLUB	168	-	(20)	-	148
PTO STUDENT	-	895	(16,230)	19,111	3,776
CHRISTMAS CLUB	79	49	-	-	128
DEBRA TERRELL'S CLASS	50	-	-	(24)	26
G/T FIELD TRIP	64	390	(362)	-	92
CARTRIDGES FOR EDUCATION	102	-	-	-	102
KDGTN COKE REWARD	16	-	(16)	-	-
Total Restricted Funds	\$ 10,919	\$ 45,531	\$ (42,979)	\$ 553	\$ 14,025

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

June 30, 2005

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BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
East Beauregard High School
For the Year Ended June 30, 2005

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
FOOTBALL	\$ 8,838	\$ 38,087	\$ (44,873)	\$ 747	\$ 2,799
BOYS BASKETBALL	3,971	14,253	(13,530)	(895)	3,798
GIRLS BASKETBALL	1,550	24,907	(17,473)	(834)	8,151
BASEBALL	163	1,963	(1,778)	(173)	175
SOFTBALL	64	3,571	(2,779)	(142)	714
GIRLS TRACK	(1,242)	-	-	-	(1,242)
BOYS TRACK	(3,604)	-	-	-	(3,604)
GIRLS CROSS COUNTRY	(388)	-	-	-	(388)
BOYS CROSS COUNTRY	46	-	-	-	46
GOLF	(104)	-	-	-	(104)
Total Athletic Funds	9,294	82,781	(80,434)	(1,297)	10,344
SENIOR CLASS	1,158	327	(950)	229	764
JUNIOR CLASS	229	4,317	(5,168)	924	302
SOPHOMORE CLASS	1,555	1,258	(563)	(210)	2,040
FRESHMAN CLASS	945	1,093	(161)	(414)	1,463
JR. HIGH BETA	930	2,725	(2,372)	350	1,634
ANNUAL STAFF	12,362	21,169	(6,279)	1,436	28,688
ART	212	230	(96)	-	346
AUXILLARY CORP	211	62	(155)	-	118
BAND	999	19,434	(19,235)	(39)	1,159
BAND BOOSTER	636	13,007	(11,610)	-	2,032
BETA CLUB	365	3,651	(3,212)	(55)	750
BUSINESS	6	-	-	-	6
CHEERLEADER	2,684	12,300	(8,327)	(495)	6,161
BAND TRAVEL	162	-	-	-	162
ENGLISH FUND	1,129	380	(342)	-	1,167
FBLA	1,944	2,190	(6,368)	2,740	505
FFA	3,413	11,405	(12,813)	51	2,055
FCCLA	351	4,141	(6,376)	1,914	30
JH CHEERLEADER	3,513	4,181	(4,274)	(642)	2,778
JH STUDENT COUNCIL	597	2,361	(2,116)	-	842
LIBRARY CLUB	1,264	5,540	(5,376)	-	1,428
H.S. P.E.	470	2,747	(2,610)	-	607
PTO	380	-	-	-	380
SCIENCE CLUB	243	623	(712)	-	154
SOCIAL COMMITTEE	529	1,081	(1,005)	-	605
STUDENT COUNCIL	704	1,934	(1,965)	(97)	576
STUDENT INCENTIVE	357	5,199	(5,070)	(195)	291
T-TEAM	952	-	(564)	-	389
EIGHTH GRADE MATH	6	-	-	-	6
SENIOR 4-H CLUB	20	214	(195)	24	63
JUNIOR 4-H CLUB	268	310	(506)	-	72
JR. HIGH ART	-	709	(683)	-	26
SPANISH	1	-	-	-	1
SPECIAL ED. TRIPS	156	100	(107)	-	149
SCHOOL PRIDE FUND	246	400	(483)	-	164

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
MEMORIAL FUND	177	-	-	-	177
HOMEBOUND BOOKS	108	-	-	-	108
BASKETBALL CAMP	8	-	-	-	8
LETTER JACKET FUND	4,722	7,534	(4,563)	-	7,692
LOST/DAMAGED TEXTBOOK	7	291	(240)	-	58
ACTIVITY BUS	3,403	143	(58)	(30)	3,458
JROTC	81	114	(161)	-	33
ACT WORKSHOP	-	171	(171)	-	-
EDUCATIONAL FUND RAISER	1,957	120	(443)	-	1,633
CHOIR	72	-	-	-	72
PROCESSING CENTER	2,578	791	(1,087)	-	2,282
DRIVER EDUCATION	-	3,900	(3,900)	-	-
PARISH ALLOCATION	-	3,200	(3,200)	-	-
SIXTH GRADE	16	272	(272)	(16)	-
SEVENTH GRADE	21	1,748	(1,606)	(13)	150
EIGHTH GRADE	531	406	(246)	(501)	189
TEA FUND	79	-	-	-	79
MCCORMICK SCIENCE	16	343	(228)	-	131
DEASON	344	4	-	-	348
COLLINS SCIENCE	775	441	(581)	-	634
THACKER SCIENCE	36	134	(8)	-	162
BAILEY SCIENCE	281	308	(530)	-	59
MATH FUND	-	1	-	-	1
CUSTODIAN FUND	26	-	-	-	26
ENVIRONMENTAL TEAM	34	-	-	-	34
AG. CONSTRUCTION	7	-	-	-	7
JR. HIGH COMPUTER LAB	661	336	(147)	-	851
QUIZ BOWL	12	-	-	-	12
FUTURE LEADERS OF	235	12,818	(8,379)	(4,000)	674
PRINCIPAL INCENTIVE	4,464	1,962	(2,531)	-	3,895
FACS	132	809	(846)	(65)	30
FCCLA CLUSTER	1,475	754	(1,848)	-	380
HOME SCHOOL BOOKS	-	49	(49)	-	-
Total Other Restricted Funds	61,252	159,735	(140,789)	896	81,095
Total Restricted Funds	\$ 70,546	\$ 242,516	\$ (221,223)	\$ (401)	\$ 91,439

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Hyatt High School
For the Year Ended June 30, 2005

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
HIGH SCHOOL BASKETBALL	\$ 1,081	\$ 15,999	\$ (15,747)	\$ -	\$ 1,333
JR. HIGH BASKETBALL	555	1,798	(1,911)	-	443
TRACK	12	-	-	-	12
Total Athletic Funds	1,648	17,797	(17,658)	-	1,788
JR./SR. CLASSES	16	-	-	-	16
K-3 CLASSES	5	-	-	-	5
LIBRARY CLUB	83	2,037	(1,757)	-	363
FCCLA/FHA	1,228	5,260	(6,368)	-	120
FFA	2,041	3,271	(4,142)	32	1,203
FBLA	89	-	-	-	89
ANNUAL STAFF	1,903	762	(1,013)	287	1,939
STUDENT INCENTIVE	339	110	(697)	527	279
STUDENT COUNCIL	88	810	(660)	(132)	105
SR. 4-H	115	35	(40)	-	111
JR. HIGH 4-H	127	105	(106)	-	127
ELEMENTARY 4-H	109	163	(115)	-	157
YOUNGBLOOD SCHOLARSHIP	500	-	-	-	500
LOST/DAMAGED TEXTBOOKS	19	55	-	-	74
4-6 CLASSES	133	410	(243)	-	300
CHEERLEADERS	6	3,004	(2,516)	-	493
ENVIRONMENTAL 4-H	21	-	-	-	21
FAIR BOOTH	781	100	-	-	881
PRESCHOOL FUND	44	-	-	100	144
BETA CLUB	519	1,657	(1,967)	-	209
FCS	10	-	-	-	10
CLASS OF 2006	521	172	(693)	-	-
CLASS OF 2005	151	2,281	(2,145)	(287)	-
CENTURYTEL GRANT	208	-	-	-	208
CHOIR FUND	5	-	-	-	5
JACOBS SCHOLARSHIP	150	-	-	-	150
ACCELERATED READER	18	-	-	-	18
SUE HALEY SMITH	1,000	1,000	(1,500)	-	500
PRINCIPAL INCENTIVE	125	1,614	(1,599)	-	140
SCIENCE CLUB	365	-	-	-	365
PEP SQUAD	52	-	-	-	52
PERSEVERANCE	-	300	(300)	-	-
SCIENCE LAB	-	270	(117)	-	153
QSM GRANT	-	1,335	(1,334)	-	1
JR. BETA CLUB	-	80	(65)	-	15
ATHLETIC BOOSTER	2,403	2,483	(3,234)	-	1,652
SOCIAL COMMITTEE	71	397	(401)	-	68
ALUMNI ASSOCIATION	117	-	-	-	117
ACTIVITY BUS USE	87	-	-	-	87
PERSONALIZED BRICK	100	-	-	-	100
CAMPUS DEVELOPMENT	197	-	-	-	197
USE OF FACILITIES	200	-	-	-	200
TRUDY (DUHON) WILLIAMS	2,500	21	-	-	2,521
PARENT VOLUNTEERS	2,410	4,145	(4,055)	-	2,499
Total Other Restricted Funds	18,857	31,878	(35,068)	527	16,193
Total Restricted Funds	\$ 20,505	\$ 49,675	\$ (52,726)	\$ 527	\$ 17,981

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
K. R. Hanchey Elementary School
For the Year Ended June 30, 2005

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
STAFF FUND	\$ 100	\$ 947	\$ (741)	\$ -	\$ 306
M&M FUND	1,217	911	(480)	-	1,648
LIBRARY	576	120	(288)	-	407
FOLK LIFE GRANT	106	-	-	-	106
PTSO	5,909	7,164	(5,652)	-	7,421
COUNSELOR BOOK FAIR	10	-	-	-	10
QSM SIENCE GRANT	2	-	-	-	2
FIELD TRIP	1,551	7,886	(7,574)	-	1,863
PRE-SCHOOL MINI OLYMPICS	198	-	-	-	198
COMPUTERS FOR EDUCATION	1,690	1,075	-	-	2,764
ART / MUSIC	407	588	(132)	-	863
Total Restricted Funds	\$ 11,765	\$ 18,690	\$ (14,868)	\$ -	\$ 15,587

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Merryville High School
For the Year Ended June 30, 2005

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
ATHLETIC INCENTIVE	\$ 1,351	\$ 2,104	\$ (2,290)	\$ -	\$ 1,165
VARSITY FOOTBALL	8,240	16,653	(17,132)	(31)	7,730
JR HI GIRLS BASKETBALL	-	1,191	(1,604)	735	322
JR HI BOYS BASKETBALL	-	1,191	(1,770)	916	337
V GIRLS BASKETBALL	6,562	17,297	(19,671)	(144)	4,045
V BOYS BASKETBALL	3,808	19,436	(15,919)	(1,368)	5,956
SOFTBALL	3,376	25,609	(23,256)	(7)	5,723
BASEBALL	4,335	14,258	(17,871)	(418)	304
GIRLS TRACK	128	666	(794)	-	1
BOYS TRACK	(188)	-	(5)	-	(193)
ATHLETIC BANQUET	263	-	-	-	263
JH SOFTBALL	-	2,204	(2,153)	-	51
Total Athletic Funds	27,875	100,610	(102,465)	(317)	25,704
CAREER DAY	14	-	-	-	14
BETA CLUB JR HI	-	916	(788)	-	128
BETA CLUB H.S.	304	573	(682)	-	196
4H ELEM	186	519	(537)	-	168
4H JR HI	264	255	(210)	-	309
4H H.S.	76	75	(30)	-	121
BAND	561	6,095	(5,872)	247	1,031
BAND BOOSTERS	402	3,235	(2,251)	(250)	1,136
CLASS OF 2003	356	-	(48)	(308)	-
CLASS OF 2007	240	830	(200)	103	973
CLASS OF 2008	-	786	-	103	888
CLASS OF 2005	160	1,228	(1,086)	(60)	242
CLASS OF 2006	410	2,293	(2,110)	103	696
JR HI DRAMA CLUB	839	467	(149)	328	1,485
FFA	666	8,145	(8,848)	1,343	1,306
FCCLA/FHA	613	2,729	(2,263)	-	1,079
FBLA	263	-	-	-	263
WINNERS CLUB	1,381	291	(492)	-	1,180
STUDENT COUNCIL	27	483	(20)	-	489
SPEECH/DRAMA CLUB	1,004	1,641	(1,021)	(328)	1,295
SCIENCE CLUB	261	10	-	-	271
PARTNERS IN EDUCATION	270	1,500	-	-	1,770
YEARBOOK FUND	14,364	17,178	(10,366)	-	21,176
PTO	2,225	10,548	(7,815)	-	4,958
CHEERLEADERS JR HI	(1,180)	1,215	(312)	(188)	(465)
CHEERLEADERS H.S.	2,775	4,506	(4,021)	3,748	7,007
SNACK PROGRAM	341	1,059	(1,273)	-	127
STAFF FUND	1,852	2,554	(2,010)	-	2,396
STUDENT INCENTIVE	1,232	1,060	(1,400)	-	892
PANTHER BOOSTER CLUB	528	3,380	(3,670)	310	548
PANTHER PEP-ERS	12	-	-	-	12
MHS CORONATION COMMITTEE	519	16	(351)	-	184
SPANISH CLUB	222	-	-	-	222
CRUSADERS FOR CHRIST CLUB	313	-	-	-	313
ART FEES	16	383	(298)	-	101
HOME EC FEES	200	710	(777)	-	133

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
PE UNIFORM FEES	539	2,176	(2,467)	-	248
ACCELERATED READER	1,388	-	(2,880)	2,696	1,204
PANTHER JAZZ DANCELINE	32	50	(1,012)	1,311	382
AFTERNOON SNACK	1,360	5,853	(3,353)	(3,010)	851
TEACHER PARISH FUND	-	4,600	(4,600)	-	-
DRIVERS ED FEES	-	7,500	(7,500)	-	-
JERRY GREEN SCHOLARSHIP	100	-	-	(100)	-
LIBRARY FUND	1,694	2,154	(2,134)	472	2,187
BAND DIRECTORS ASSOC	-	-	(92)	-	(92)
PANTHER PRESS	261	99	(219)	-	142
JE WINDHAM INVEST	10,000	-	-	-	10,000
CLASS OF 2004	465	-	(314)	-	150
DAY (100) FUND	149	-	-	-	149
PHYSICAL FITNESS	4	-	-	-	4
A C SCHIRO	575	550	(500)	-	625
ELEMENTARY P.E.	1,989	976	(1,440)	-	1,525
BPSB LOAN	3,189	10,956	(9,017)	(1,343)	3,785
FACILITY USE DEPOSIT	200	-	-	-	200
STAR READING	500	-	-	-	500
SOFTBALL UNIFORMS	1,000	-	(1,000)	-	-
PLAYGROUND EQUIPMENT	1,378	396	(1,459)	-	315
25 SECOND CLOCKS	35	-	-	-	35
GPA CLUB ABSTINENCE	-	90	(61)	-	29
MJHS CHEER	-	2,188	(1,659)	(63)	467
CHRIS BLAIR SCHOLARSHIP	-	550	-	-	550
ASHWORTH ROOM FEES	199	72	-	(8)	263
DAVIS ROOM FEES	99	133	(350)	167	48
TOWNSLEY ROOM FEES	135	160	(172)	(27)	96
PICKERING ROOM FEES	7	212	(285)	150	84
LYONS ROOM FEES	41	132	(116)	-	57
HAVENS ROOM FEES	138	120	(160)	-	98
LEDET ROOM FEES	-	96	(7)	8	97
PRESLEY ROOM FEES	104	125	(81)	-	147
DYSON ROOM FEES	38	174	(133)	-	79
BELL ROOM FEES	178	168	(64)	(31)	251
DEVILLE ROOM FEES	22	184	(166)	(15)	26
JOSHIN ROOM FEES	36	132	(154)	-	13
SINGLETARY ROOM FEES	98	451	(546)	-	3
MYERS ROOM FEES	259	219	(173)	(60)	245
COLEMAN ROOM FEES	51	-	-	-	51
R DEVILLE ROOM FEES	252	132	(196)	-	189
ZAUNBRECHER ROOM FEES	120	-	(120)	-	-
ROBERTSON MATH FEES	412	1,231	(1,556)	-	88
FOOTBALL PROGRAM	-	6,154	(1,345)	(4,809)	-
CARROLL ENGLISH FEES	105	316	(188)	-	233
FRANKS ENGLISH FEES	3	177	(180)	-	-
SINGLETARY ROOM FEES	10	-	-	-	10
FELDES ROOM FEES	21	160	(246)	75	11
SIBLEY ROOM FEES	78	152	(112)	-	119
CORNES ROOM FEES	302	165	(89)	11	389
COLE ROOM FEES	63	88	-	-	151
MICHELLE STARK	156	783	(525)	-	414
GILMER MATH FEES	100	188	(166)	-	123
PERRY ROOM FEES	-	263	(113)	(5)	145
ELEM PE FUNDRAISER	-	429	-	(429)	-
Total Other Restricted Funds	59,601	125,433	(105,847)	142	79,328
Total Restricted Funds	\$ 87,476	\$ 226,044	\$ (208,312)	\$ (175)	\$ 105,032

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

June 30, 2005

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BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Pinewood Elementary School
For the Year Ended June 30, 2005

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
COKE MACHINE LOUNGE	\$ 128	\$ 999	\$ (1,021)	\$ -	\$ 105
CHOIR	1,023	2,872	(1,841)	-	2,053
PTO SCHOOL ACCT	3,062	6,649	(4,657)	(2,000)	3,054
SCIENCE CLUB	2,533	11,037	(11,661)	-	1,909
BENEVOLENT FACULTY ACCT	124	560	(701)	-	(17)
AUTISTIC	46	-	-	-	46
CONCESSION STUD INCENTIVE	828	-	(549)	-	279
4H CLUB	216	244	(377)	-	82
PTO DUES ACCOUNT	428	964	(499)	(20)	873
MUSIC	745	-	(64)	-	682
PHYSICAL EDUCATION	701	1,752	(2,252)	-	201
ACADEMIC GROWTH	48	100	(149)	-	-
SCIENCE -MATERIAL/SUPPLIES	193	-	(173)	-	19
FITNESS MEET	12	733	(770)	25	-
GIFTED PROGRAM	-	184	(182)	-	2
PTO SCHOOL ACCT-RESERVE	-	-	(2,000)	2,000	-
ENERGY CHECK	-	1,584	(1,061)	(6)	518
OAKE-NATIONALS	-	4,584	(4,584)	-	-
TSUNAMI-AMERICAN RED	-	1,310	(1,310)	-	-
RELAY FOR LIFE	-	293	(293)	-	-
CREOLE CHORAL	-	1,790	(1,790)	-	-
Total Restricted Funds	\$ 10,087	\$ 35,654	\$ (35,935)	\$ -	\$ 9,807

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Singer High School
For the Year Ended June 30, 2005

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
H S BASKETBALL	\$ 3,785	\$ 12,840	\$ (15,409)	\$ (454)	\$ 762
TRACK	-	-	(80)	86	6
SOFTBALL	709	850	(1,129)	(413)	17
JUNIOR HIGH BASKETBALL	1,214	3,719	(1,721)	(577)	2,634
BASEBALL	-	813	(577)	(195)	40
Total Athletic Funds	5,708	18,222	(18,917)	(1,554)	3,459
SENIOR CLASS	27	86	(342)	257	28
JUNIOR CLASS	257	7,234	(7,490)	1,242	1,243
SOPHMORE CLASS	1,636	1,076	(72)	(981)	1,658
FRESHMAN CLASS	225	-	-	(225)	-
BASEBALL UNIFORMS	-	180	-	(95)	85
STUDENT COUNCIL	171	503	(484)	(35)	155
BETA CLUB	605	319	(461)	81	544
FCCLA	53	300	(105)	85	333
STUDENT INCENTIVE	43	-	-	-	43
SENIOR 4-H	117	135	(146)	(95)	11
JUNIOR HIGH 4-H	397	120	(377)	128	267
ELEM 4-H	248	226	(281)	(67)	125
SOFTBALL UNIFORMS	2	432	(235)	(2)	198
GERALD ARDOIN	7	-	-	-	7
FBLA	704	728	(1,564)	152	19
RODEO	19	-	-	-	19
FCS	-	214	-	(35)	179
FFA	1,406	5,040	(2,587)	(1,229)	2,630
SCIENCE CLUB	1,295	-	-	-	1,295
CHEERLEADERS	1,243	-	(150)	-	1,093
YEARBOOK	9,556	8,990	(4,341)	(976)	13,228
GRANT	947	-	-	-	947
LIBRARY	1,136	1,860	(1,523)	(12)	1,461
LOST/DAMAGED TEXTBOOKS	76	114	(190)	-	-
ALSTON	13	-	-	-	13
BRANNON	28	2,152	(2,678)	566	67
SCOTT HARDWICK	233	-	(50)	-	183
MENDEZ	20	-	-	72	93
BURGE	180	-	(95)	-	86
BECKCOM	-	66	(66)	-	-
CRONCE	348	812	(1,065)	301	396
WEST	163	-	(82)	100	182
GORE	100	700	(853)	73	20
TOLBERT	-	48	(48)	-	-
POOLE	52	153	(105)	26	126
DRONET	1	-	-	-	1
HUDSON	78	461	(376)	(164)	-
MARTIN	-	324	(138)	(177)	9
HYATT	26	2,273	(1,789)	156	666
SEAL	268	125	(627)	246	12
CORKERN	881	-	(77)	(51)	753

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
MAYE	-	-	-	57	57
MOSS	486	119	(427)	100	278
SPEARS	43	731	(946)	681	509
SPIKES	106	137	(273)	71	41
WHITMAN	6	39	(52)	88	81
STREAMS	-	-	-	13	13
PLAYGROUND IMPROVEMENT	600	4,660	(2,238)	(51)	2,971
ACCELERATED READING	1	-	-	4	5
SCIENCE LAB	38	-	(17)	-	20
JACKETS / PATCHES	280	753	(431)	-	601
MR. CLEVELAND	17	-	(64)	53	6
FRAZIER	23	924	(661)	(31)	255
ROBBERSON	-	96	(162)	66	-
ATHLETIC BOOSTERS HS	1,450	4,155	(2,642)	(260)	2,704
SOCIAL COMMITTEE	(6)	-	-	6	-
PTO	625	2,183	(1,953)	354	1,209
Total Other Restricted Funds	26,229	48,467	(38,262)	493	36,928
Total Restricted Funds	\$ 31,938	\$ 66,689	\$ (57,179)	\$ (1,061)	\$ 40,387

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUNDS

Statement of Changes in Restricted Fund Balances - Cash Basis

South Beauregard Elementary School

For the Year Ended June 30, 2005

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
JACQUELYN JOHNSON	-	627	(627)	-	-
KIMBERLY LAMBERT	1	408	(394)	(15)	-
ETHEL MOSES	38	373	(410)	-	-
GLORIA HALE	3	5	(8)	-	-
ANDREA ATCHISON	13	-	(13)	-	-
APRIL NEWMAN	-	275	(273)	-	2
REBEKAHA LAUGHLIN	2	90	(3)	(90)	(1)
DONNA HOLLIER	-	95	(84)	-	11
CINDY CORMIER	13	232	(184)	-	61
LORRAINE WARE	27	103	(100)	-	30
SHANNON MOSES	-	105	(119)	17	3
JANIE BOURQUE	9	158	(158)	-	9
ANDREA HABETZ	14	482	(496)	-	-
MARTHA JACKSON	21	123	(134)	-	9
BARBARA NEWMAN	9	194	(203)	-	-
DEBBIE HABETZ	2	-	-	-	2
LISA BENOIT	-	415	(397)	-	18
JODI GORE	-	-	-	-	-
KASHA DEASON	9	418	(403)	-	23
PAM HANTZ	-	226	(203)	-	22
ANJO ELSBURY	4	192	(192)	-	5
SHAWNA MOSES	13	840	(847)	-	6
BRENDA BROWN	11	253	(264)	-	-
NELWYN GRAY	11	208	(219)	-	-
MELISSA LANGE	45	184	(212)	-	16
CINDY MATTE	29	1,086	(1,111)	-	4
CAMMIE LOCKHART	34	300	(320)	-	14
BRENDA HEAD	10	209	(219)	-	-
LADAINA SHIRLEY	5	-	-	-	5
ALANNA FONTENOT	(28)	79	(79)	28	-
JULIE GILBERT	38	220	(211)	-	47
SUSAN DUPLUCHIN	54	-	-	(54)	-
TAMMY PEEK	14	230	(254)	15	5
ALISON SHIRLEY	17	-	-	(17)	-
KINDERGARTEN	157	822	(883)	(97)	-
FIRST GRADE	273	436	(567)	(142)	-
SECOND GRADE	257	978	(898)	(336)	-
THIRD GRADE	506	1,487	(1,115)	(879)	-
FOURTH GRADE	346	1,759	(1,721)	(384)	-
FIFTH GRADE	76	1,554	(1,354)	(276)	-
SPECIAL EDUCATION	484	-	-	(484)	-
MUSIC	-	544	(495)	-	49
LIBRARY	3,276	19,490	(16,644)	-	6,121
PRESCHOOL	2	317	(294)	(25)	-
THIRD GRADE FUNDRAISER	62	-	-	-	62
FOURTH GRADE FUNDRAISER	1	-	-	-	1
FIFTH GRADE FUNDRAISER	74	-	-	-	74
YEARBOOK	3,000	5,053	(5,206)	-	2,847

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
SOCIAL COMMITTEE	-	131	(84)	-	46
BETA	1,086	4,976	(4,801)	-	1,261
ELEM 4-H CLUB	228	526	(229)	-	526
JUMP ROPE FOR HEART	-	1,092	(1,197)	105	-
MATH-A-THON	-	1,548	(1,548)	-	-
TEXTBOOKS	41	-	-	(41)	-
CHEER FUND	213	429	(38)	-	604
FIELD TRIP INSURANCE	-	-	-	-	-
DONATIONS	647	3,679	(3,694)	(632)	-
CHILD. MIRACLE NETWORK	5	-	-	(5)	-
SPIRIT DAY-SBHS	-	547	(547)	-	-
SPECIAL ACCOUNT	65	1,181	(1,210)	(36)	-
AMERICAN HEART ASSOC.	-	105	-	(105)	-
INSUFFICIENT FUNDS	-	(31)	-	31	-
Total Restricted Funds	\$ 11,218	\$ 54,748	\$ (50,658)	\$ (3,423)	\$ 11,884

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
South Beauregard High School
For the Year Ended June 30, 2005

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
BOYS BASKETBALL	\$ 4,271	\$ 18,855	\$ (15,124)	\$ (591)	\$ 7,412
GIRLS BASKETBALL	313	22,073	(15,420)	457	7,424
BOYS BASEBALL	4,246	9,562	(7,326)	(1,988)	4,494
GIRLS SOFTBALL	8,435	28,555	(31,040)	(681)	5,269
FOOTBALL	8,456	37,186	(39,518)	(1,938)	4,186
CROSS COUNTRY	114	571	(509)	(166)	10
GENERAL ATHLETIC	-	2,260	(2,382)	814	691
JACKET DEPOSITS & PATCHES	4,636	5,174	(6,223)	652	4,239
TRACK	11	-	(499)	600	112
GOLF	3	-	(721)	800	82
Total Athletic Funds	30,486	124,237	(118,762)	(2,040)	33,920
SR BETA	42	2,790	(2,128)	(36)	668
JR BETA	346	11,202	(10,955)	-	593
FFA	135	9,312	(9,400)	(91)	(44)
FFA METAL	46	36	-	-	82
FCCLA	1,631	842	(1,602)	(16)	854
HS CHEERLEADERS	829	13,758	(13,845)	336	1,078
JR HI CHEERLEADERS	3,680	7,971	(10,588)	210	1,273
BAND	502	9,251	(8,328)	(500)	926
GPA	426	11,362	(11,488)	(274)	26
SR HI 4-H	288	700	(777)	(5)	206
JR HI 4-H	215	1,387	(1,146)	143	598
HS RODEO	103	2,758	(2,761)	-	100
STUDENT COUNCIL	4,870	9,424	(7,403)	(853)	6,038
BAND BOOSTERS	4,796	33,107	(29,949)	(12)	7,941
YEARBOOK	10,039	13,878	(13,952)	(10)	9,955
LIBRARY	778	3,593	(3,374)	-	997
STAFF FUND	158	769	(835)	-	93
INDUSTRIAL ARTS	2	490	(455)	-	37
TEACHER/STUDENT REWARD	272	342	(753)	158	19
SADD	198	941	(627)	(10)	502
SR CLASS OF 2004	227	8,054	(3,851)	(419)	4,011
SPECIAL ED.	264	172	(93)	-	344
ENGLISH FEES	258	5,594	(5,042)	(356)	454
HOME EC. LAB	227	674	(652)	-	249
JR. HIGH SCIENCE	414	1,262	(154)	(414)	1,108
HIGH SCHOOL SCIENCE	1,319	3,393	(4,915)	222	19
ART - YACA	2,802	2,056	(2,238)	901	3,520
DRIVERS ED	-	12,150	(12,150)	-	-
JROTC	992	13,893	(13,544)	(82)	1,258
FBLA	1,201	1,585	(2,586)	172	372
CHOIR	742	122	(319)	486	1,030
JR. CLASS 03-04	2,234	-	(1,648)	-	587
MATH FEES	328	1,393	(857)	-	863
JR. HIGH SADD	224	475	(423)	-	275
JR. HIGH STUDENT COUNCIL	711	3,631	(3,023)	(18)	1,301
DANCE LINE	970	9,279	(8,489)	(3)	1,758

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
P.E. FEES	261	543	(329)	-	475
JR. HIGH GEN FUND	55	9,402	(6,136)	(2,000)	1,321
HISTORY	404	-	(133)	-	272
KNIGHTLY PRINTING	74	715	(556)	850	1,084
SCHOLARSHIPS	500	900	(1,200)	-	200
Total Other Restricted Funds	<u>43,564</u>	<u>209,207</u>	<u>(198,705)</u>	<u>(1,622)</u>	<u>52,444</u>
Total Restricted Funds	<u>\$ 74,050</u>	<u>\$ 333,444</u>	<u>\$ (317,467)</u>	<u>\$ (3,663)</u>	<u>\$ 86,364</u>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2005**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Reporting Entity

The Beauregard Parish School Board is the reporting entity of the Beauregard Public School System. The School Activity Funds are included in the School Board's basic financial statements as an agency fund.

B. Fund Accounting

The School Activity Funds use fund accounting to report on its assets and liabilities resulting from cash transactions and its cash receipts and cash disbursements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain school functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds of the School Activity Funds are classified into two categories: general and restricted. Restricted funds are further divided into athletic funds and other restricted funds. A description of each existing fund type follows:

General Fund

The General Fund is the general operating fund of the school and accounts for all financial resources, except those required to be accounted for in other funds.

Restricted Funds:

Athletic Funds

Receipts that are restricted to the support of the athletic activities of the school are recorded in the athletic accounts. Disbursements from this fund are restricted to the support of school athletic activities of the school.

Other Restricted Funds

Receipts that are restricted to a specific purpose other than athletics are recorded in Other Restricted Funds. Disbursements from these funds are restricted to the intended purpose of the fund.

C. Basis of Accounting

The accompanying financial statements were prepared on the cash receipts and cash disbursements basis of accounting. That method differs from generally accepted accounting principles since it requires revenues to be recorded when received rather than when earned and expenses to be recorded when paid rather than when incurred.

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2005**

D. Cash and Cash Equivalents

The School Board makes all deposits in accordance with state law. Under state law all deposits must be secured by federal deposit insurance and/or the pledge of securities owned by the bank. The Board considers all deposits of the school activity funds to be cash or cash equivalents.

E. Fund Balances

Except for the General Fund, the amounts listed as Fund Balance are officially reserved for a specified purpose.

F. Use of Estimates

The preparation of financial statements requires the use of estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.